

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 62-31

September 17, 1962

PREPARATION AND DISPOSITION OF FORMS 2149 AND 2150

Manufacturers of tobacco products
and proprietors of export warehouses:

Purpose. The purpose of this circular is to remind you of the provisions of the export regulations in 26 CFR Part 290 concerning the preparation and disposition of the notice of removal, Forms 2149 and 2150.

Background. Recently, we were informed that manufacturers and export warehouse proprietors are not fully complying with the provisions of Section 290.199 in that they do not always forward to their assistant regional commissioner (alcohol and tobacco tax) a copy of each Form 2149 or 2150 promptly after removal of the shipment from the factory or export warehouse. Also, item 4 on the Forms 2149 and 2150 is not always completed to show the actual date of removal of the shipment. Without such date of removal, it is not always possible to identify the related monthly report in which such removal is included. Unless compliance with the regulations is attained, which will permit the Service to complete its audit, manufacturers and proprietors may be confronted with additional reporting requirements.

Requirements of Regulations. Section 290.199 provides, in part, that after actual removal from his factory or export warehouse of the shipment described on the notice of removal, Form 2149 or 2150, the manufacturer or export warehouse proprietor shall, except where the shipment is to be exported by parcel post, promptly forward one copy of the notice of removal to the assistant regional commissioner for the region in which is located the factory or warehouse from which the shipment is removed and Section 290.2 provides, in part, that all of the information called for in each form shall be furnished.

Compliance. In compliance with the provisions of the regulations, the initial copy of the notice of removal, Form 2149 or 2150, completed to show the date of actual removal of the shipment, should be forwarded to your assistant regional commissioner (alcohol and tobacco tax) promptly after such removal of each shipment. This will enable the assistant regional commissioner (alcohol and tobacco tax) to readily "tie-in" these notices with the related monthly report and eliminate correspondence, etc.

Inquiries. Inquiries in regard to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

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